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राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, वृहस्पतिवार, 9 जनवरी, 1975 / 19 पौष, 1896

**GOVERNMENT OF HIMACHAL PRADESH
REVENUE DEPARTMENT**

NOTIFICATION

Simla-2, the 4th January, 1975

No. 10-16/74-Rev. A.—Whereas the draft Himachal Pradesh Land Holdings Tax Rules, 1974, were published as required under section 21 of the Himachal Pradesh Land Holdings Tax Act, 1974 (Act No. 21 of 1974) in the Extraordinary Gazette, dated the 12th November, 1974, for inviting objections and suggestions from the persons likely to be affected thereby within a period of 30 days from the date of publication of the draft Rules in the Official Gazette.

And whereas the Government has not received any objections and suggestions from the persons likely to be affected within the prescribed period.

Now, therefore, in exercise of the powers conferred by section 21 of the aforesaid

Act, the Governor, Himachal Pradesh, hereby makes the following Rules, namely:—

THE HIMACHAL PRADESH LAND HOLDINGS TAX RULES, 1974

Short title,
commencement and
extent.

1. (1) These rules may be called the Himachal Pradesh Land Holdings Tax Rules, 1974.
- (2) They shall extend to the whole of Himachal Pradesh.
- (3) They shall come into force with effect from the 1st April, 1974.

Definitions.

2. In these rules, unless there is anything repugnant in the subject or the context,—
 - (a) "Act" means the Himachal Pradesh Land Holdings Tax Act, 1974;
 - (b) "Form" means a Form appended to these rules;
 - (c) "Rules" mean the Himachal Pradesh Land Holdings Tax Rules, 1974;
 - (d) "section" or "sub-section" means the section or sub-section of the Act;
 - (e) "Tehsil Revenue Officer" means the Tehsildar of the Tehsil and the Naib-Tehsildar of the Sub-Tehsil. If the same Tehsil is divided for revenue work between the Tehsildar and the Naib-Tehsildar then they will be deemed to be the Tehsil Revenue Officer of the respective area; and
 - (f) all other words and expressions used herein and not defined in these rules but defined in the Act shall have the same meanings as are assigned to them in the Act.

Areas to be treated as subservient to tea plantations.

3. The following areas shall be treated as subservient to tea plantations:—

- (a) areas covered by forests and forest growth of which the fuel wood, timber is required for the manufacture of tea and maintenance of tea estate;
- (b) low-lying lands which generally serve as water reservoirs for the use of tea plantations; and
- (c) land on which tea factories, labour quarters, play-grounds and other ancillary buildings are situated.

Manner of conversion of land holdings into rateable acres under section 5.

4. For the purpose of conversion of the land holdings of a person into rateable acres under section 5 of the Act, the Assessing Authority shall take into account the entries of the latest Jamabandi and Khasra Girdawari of the estate concerned and also the advice of an officer of the Horticulture Department not below the rank of District Horticulture Officer for determining the age of the orchard mentioned against item Nos. (i) to (vi) in the section.

Form of notice under sub-section (1) of section 11.

5. On the failure of the person to furnish the return under section 10, the Assessing Authority shall serve a notice under sub-section (1) of section 11, upon such person in Form 'A' calling upon him to furnish the particulars of his land holdings within 15 days from the date of receipt of such notice.

Mode of inquiry and levy of tax under section 12.

6. (1) On the receipt of a return from a person under section 10 or section 11, the Assessing Authority shall have the information given therein verified through the Tehsil Revenue Officer who shall send back the return to the Assessing Authority within 30 days of its receipt, duly verified with reference to the entries in the revenue records of the revenue estates in which the land holdings of the person are situated.

- (2) In his verification report, the Tehsil Revenue Officer shall give the age of the orchard as per land records and in the case of irrigated land indicate whether as per entries of Jamabandis and Khasra Girdawari the land grows one crop or two crops in a year.

- (3) On the receipt of the return after verification, the land holdings of the person shall

be converted into rateable acres by the Assessing Authority in accordance with the conversion table prescribed in section 5. Thereupon, it shall assess the gross tax in accordance with the rates prescribed in Schedule 'A' appended to the Act. The land revenue, surcharge and water rate payable by an assessee shall be deducted from the tax so levied in accordance with the provisions of sub-section (3) of section 6 to arrive at the net tax payable by him. The net tax thus determined shall then be entered in the list in form (ii) given in Schedule 'B' appended to the Act.

(4) If the Assessing Authority receives a return indicating that the land holdings of the persons are also situated within other tax circles, it shall forward a copy thereof to the Assessing Authorities having jurisdiction under intimation to the person concerned. The Assessing Authority concerned shall after getting the particulars of the land given in the return verified with reference to the revenue records in the manner given in sub-rules (1) and (2) above, send back the return to the Assessing Authority from which it received the return for verification within 30 days of its receipt. After obtaining complete and verified information, the Assessing Authority shall assess the tax as prescribed in sub-rule (3) above.

(5) On the basis of inquiry and assessment made in the manner as prescribed in sub-rules (1) to (4) above, the list mentioned in section 12 of the Act shall be displayed at a conspicuous place outside the office of the Assessing Authority and the assessees shall be informed of the amount of tax payable by them by supplying relevant extract of the list through the Tehsil Revenue Agency for enabling them to file objections, if any, as provided under sub-section (2) of section 12. On the receipt of objections from the assessees against the assessment of the amount of tax mentioned in the said list, the Assessing Authority shall give notice of hearing to the objector(s) in Form 'B' for disposing of objections in a summary manner as prescribed under sub-section (3) of section 12.

7. (1) The notice under sub-section (1) of section 13 of the Act by an assessee or his agent shall be given in Form 'C' to the Assessing Authority in whose tax circle such damage is apprehended, on the date of commencement of harvest inspection in the revenue estate concerned, in the case of non-fruit crops and during the period to be notified in the Official Gazette by the State Government in the case of various fruit crops. If the damage is apprehended in more than one tax circle, the assessee shall give notice to the respective Assessing Authorities in whose jurisdiction he holds the affected land holdings.

(2) The Assessing Authority shall immediately but not later than 3 days of the receipt of the notice under sub-rule (1), forward it to the Tehsildar/Naib-Tehsildar if the damage apprehended by the assessee does not exceed 50% of the normal produce and to the Collector if the damage apprehended by the assessee exceeds 50%. The notice shall be forwarded in original to the respective authorities by signing an endorsement prescribed below the notice. The record of the notices sent for report to the concerned Officers shall be maintained in Form 'D'.

(3) On the receipt of notice endorsed by the Assessing Authority, the Tehsildar/Naib-Tehsildar or the Collector, as the case may be, shall inspect the land holdings mentioned in the notice. Prior intimation shall be sent to the notice server through the circle Patwari who shall also be present on the spot, indicating the date of inspection. While inspecting the damage, the Tehsildar/Naib-Tehsildar or the Collector, as the case may be, shall consult the record of Khasra Girdawari in the case of non-fruit crops. The inspection shall be so arranged as to synchronise with the harvest inspection in the case of non-fruit crops. In the case of damage caused to the fruit crops, the damage shall be assessed by the Assessing Authority in consultation with the Officers of the Horticulture Department. The Tehsildar/Naib-Tehsildar or the Collector, as the case may be,

Form of notice under sub-section (1) of section 13 and the manner for inspecting the land holdings under sub-section (3) of section 13.

shall send the inspection report to the Deputy Commissioner and the Commissioner, as the case may be:

6

Provided that if there are more than one notice servers in the same village, the inspection of all the holdings shall be fixed by the Inspecting Officer on the same day.

(4) After the receipt of the report of inspection and verification of the damage, made by the Tehsildar/Naib-Tehsildar or the Collector under sub-section (3) of section 13, the Collector (Deputy Commissioner) or the Commissioner, as the case may be, shall make assessment of the extent of damage and fix the percentage of damage and proceed or pass order under sub-section (4) of section 13. The order so passed shall be endorsed to the Assessing Authority concerned.

(5) The remission in all the cases of damages exceeding 50% shall be given by the Commissioner after satisfying himself in each case.

8. (1) Every appeal under sub-section (5) of section 13 and sub-section (1) of section 14 and every revision petition filed under sub-section (3) of section 14, shall be accompanied by an authenticated copy of the impugned order. The Court Fees chargeable shall be the same as is charged under the Himachal Pradesh Court fee Act, 1968, for the appeal or revision petition before the Collector, the Commissioner or the Financial Commissioner under the Himachal Pradesh Land Revenue Act, 1954 or the Punjab Land Revenue Act, 1887, as the case may be.

Mode of filing appeals and revisions under sections 13 and 14.

(2) The appeal or revision petition may be presented in person to the appellate authority or may be sent by post within a period prescribed in sections 13 and 14.

9. (1) The order of the Assessing Authority made under section 12 shall be entered in the Register of Land Holdings Tax to be maintained in the office of the Assessing Authority in Form 'E'. A copy of the Form 'E' shall be sent to the office of the Tehsil Revenue Officer. If the amount of tax is varied in appeal or revision or review the orders passed on such appeal, revision or review shall be entered in the said Register. The payment of the tax shall be accepted in the treasury or sub-treasury according to the entry in the said Register. The payment of tax shall be made in quadruplicate challan into the treasury or sub-treasury, as the case may be, by the assessee himself or through his authorised agent. One copy of the challan shall be furnished by the assessee or his authorised agent to the Assessing Authority after making payment of the tax. On the receipt of the copy of a challan, its number and date shall be entered in the said Register.

Manner of payment of tax under section 17(1).

(2) The tax shall be payable in two equal half yearly instalments synchronising with the period fixed for payment of land revenue demand for Kharif and Rabi harvests.

10. The rates of copying fees on the supply of documents relating to the tax shall be the same as are prescribed for similar documents under the Copying Agency Rules applicable in Himachal Pradesh.

Copying fees chargeable.

FORM 'A'

(See Rule 5)

NOTICE

No

Date

To

Whereas from the inquiry made, I am satisfied that your land holdings exceed 20 rateable acres at the commencement of the current financial year and you are liable to pay tax under section 6 of the Himachal Pradesh Land Holdings Tax Act, 1974.

And whereas you have failed to submit the return as required under section 10 of the Act by the date prescribed under the said section.

Now, therefore, you are called upon to furnish the return in respect of your land holdings in the Form on the reverse of this notice either personally or through post or an authorised agent within 15 days of the receipt of this notice.

Assessing Authority,

Tax Circle

District.....

Reverse of Form 'A'

(See Rule 5 of Land Holdings Tax Rules, 1974)

**RETURN OF THE LAND HOLDINGS IN RESPONSE TO NOTICE
UNDER SUB-SECTION (1) OF SECTION 11 OF THE HIMACHAL
PRADESH LAND HOLDINGS TAX ACT, 1974**

Before the Assessing Authority..... Tax Circle..... District.....

- (i) Name of the person
- (ii) Address of the person
- (iii) Constitution of the person (whether individual, family, firm, registered society etc.)
- (iv) In the case of family, names of all the members thereof
- (v) In the case of firm, names and addresses of all the partners
- (vi) Khasra Nos. and situation of the land included in the land holdings
- (vii) Classification of different areas of land included in the land holdings for the purpose of section 5 (give Khasra Nos. and area of each category)
- (viii) Amount of land revenue surcharge and water rate payable in respect of the land holdings
- (ix) Particulars of additions/reductions in the land holdings during the preceding financial year and the manner thereof
- (x) Remarks

Verified that the information given above is correct to the best of my knowledge and belief.

Date

*Signature.....
of Thumb impression of the
person filing the Return.*

Place.....

FORM 'B'

[See Sub-Rule (5) of Rule 6]

To

.....
.....
.....

Whereas you have objected under sub-section (2) of section 12 of the Himachal Pradesh Land Holdings Tax Act, 1974, to the assessment of tax made on your land holdings for the financial year

I, therefore, call upon you to appear in person or through your authorised agent before me on at (time) at (place) to make oral submission in support of your objection.

Dated

*Assessing Authority,
Tax Circle.....*

District

FORM 'C'

[See Rule 7(1)]

NOTICE

To

The Assessing Authority,

Tax Circle

District

Sir,

I, an assessee of your tax circle, hold land in village Patwar Circle in Tehsil Due to hail-storm/floods/drought/locust/heavy rains/fire (name the other calamity if any), there is an apprehension of damage to my land holdings to an extent of more than 33 % of its normal produce. I may, therefore, be allowed the remission from the payment of tax admissible to me under the Rules, during the financial year

Necessary affidavit to this effect is enclosed.

Yours faithfully,

Dated

*Signature of the Assessee,
(Thumb impression).*

Place

For the office of the Assessing Authority only.

No..... dated

Forwarded to the Tehsildar/Naib-Tehsildar/Collector..... tehsil
District..... for report under
sub-rule (3) of rule 7 of the Himachal Pradesh Land Holdings Tax Rules, 1974.*Assessing Authority,*

Tax Circle.....

District

FORM 'D'

[See Rule 7(2)]

REGISTER OF NOTICES SENT TO THE TEHSILDAR/NAIB-
TEHSILDAR OR THE COLLECTOR

Sl. No.	Name of the applicant with parti- culars	Date of receipt of the notice by Assessing Autho- rity from the as- sessee	Date of the despatch of the notice	Name of the authority to whom sent	Remarks
1	2	3	4	5	6

FORM 'E'

[See Rule 9(1)]

REGISTER CONTAINING THE INFORMATION OF ASSESSMENT
AND COLLECTION OF LAND HOLDINGS TAX FOR THE
YEAR..... PERTAINING TO THE TAX CIRCLE.....
DISTRICT..... FOR THE FINANCIAL YEAR

Sl. No.	Name of the assessee	Name of the Village and Patwar Circle	Total land hold- ings of the asses- see on which tax is to be levied	Rateable acres of land hold- ings given in column 4	Gross tax assessed
1	2	3	4	5	6

Amount of land revenue, surcharge water rate to be deducted from gross ^ tax	Net tax payable by the assessee	First instalment				Second instalment	Remarks
			Due on <i>vide</i> challan No.	Deposited on <i>vide</i> challan No.	Due on <i>vide</i> challan No.		
7	8	9	10	11	12	13	

By order,
K. C. PANDEYA,
Secretary.

उप-नियन्त्रक, मुद्रण तथा लेखन सामग्री, हिमाचल प्रदेश, शिमला-3 द्वारा मुद्रित तथा प्रकाशित ।